Notice Of Increase In Real Estate Assessment

Town	ship 🗍 City	District			
(Check on	e)		(Name of Twp/City/District)		
You are hereby notified, in the assessor has made a ch			-	-	
Real Estate Description	n, County of		_:		
				True & Full Value*	
Current Year Assessment (_	(year)			\$	
Last Previous Assessment ((year)			\$	
Change in Assessment				\$	
Reason for Increase in Value	:				
Hearing Schedule					
A property owner may applequalization which schedul	•	· ·	y contacting the assessor	r or the boards of	
	Township/City I	Board of Equaliz	zation		
Hearing location			Date	Time	
	County Board	l of Equalization	1		
Hearing location			Date	Time	
	Special Board	l of Equalization	1	·	
Hearing location			Date	Time	
Name of assessment officia	I				
Mailing address			Date		
City, State, Zip			Phone No.		

^{*} As provided for in N.D.C.C. §§ 57-02-27.1 and 57-02-27.2

Notice of Increase in Real Estate Assessment

57-12-09. Written notice of increased assessment to real estate owner. When any assessor has increased the true and full valuation of any lot or tract of land or any improvements thereon to more than ten percent more than the amount of the last assessment, notice of the amount of increase over the last assessment and the amount of the last assessment must be delivered in writing by the assessor to the property owner, mailed in writing to the property owner at the property owner's last known address, or provided to the property owner by electronic mail directed with verification of receipt to an electronic mail address at which the property owner has consented to receive notice. Delivery of notice to a property owner under this section must be completed not fewer than fifteen days before the meeting of the local equalization board. The tax commissioner shall prescribe suitable forms for this notice and the notice must show the true and full value as defined by law of the property, including improvements, that the assessor used in making the assessment for the current year and for the year in which the last assessment was made and must also show the date prescribed by law for the meeting of the local equalization board of the assessment district in which the property is located and the meeting date of the county equalization board. The notice must be mailed or delivered at the expense of the assessment district for which the assessor is employed.

Township Board of Equalization

The township board of equalization consists of the members of the township board of supervisors. The board meets annually at its usual meeting place on the second Monday in April. However, if a person is the assessor for two or more townships or cities, the township clerk, after consulting with the assessor, sets an alternate date in April for the equalization meeting. At least ten days before the alternate meeting, the township clerk posts a notice at the usual meeting place and publishes a notice in the official newspaper of the township. The notice must state the meeting time and day in April. See N.D.C.C. § 57-09-01.

City Board of Equalization

The city board of equalization consists of the members of the city governing body. The board meets annually at its usual meeting place on the second Tuesday in April. However, if a person is the assessor for two or more cities or townships, the city auditor, after consulting with the assessor, sets an alternate date in April for the equalization meeting. At least ten days before the alternate meeting, the city auditor posts a notice at the usual meeting place and publishes a notice in the official newspaper of the city. The notice must state the meeting time and day in April. See N.D.C.C. § 57-11-01.

County Board of Equalization

The county board of equalization consists of the members of the county commission and meets within the first ten days of June of each year at its usual meeting place to review and equalize assessments. See North Dakota Century Code § 57-12-01.

State Board of Equalization

The state board of equalization meets annually on the second Tuesday in August on the grounds of the state capitol to examine and compare the assessments of taxable property as returned by the counties in the state. The board proceeds to equalize the values so that all assessments of similar taxable property are uniform and equal throughout the state at the true and full value as required by law.

In equalizing individual assessments, the board may reduce the assessment on any separate piece or parcel of real estate if the taxpayer appealed the assessment to the board either by appearing personally or by a representative before the board or by mail or other communication to the board to explain the reasons for requesting the reduction. The board does not have the authority to reduce an assessment unless *the taxpayer has first appealed the assessment to the township or city board of equalization and county board of equalization where the property was assessed.* See N.D.C.C. §§ 57-13-03 and 57-13-04.

57-14-08. General reassessment of property - Allowance. A reassessment may be made as follows:

1. Upon the filing of a petition signed by not less than ten freeholders in a political subdivision, or by the governing body of that subdivision, requesting a reassessment of property in the subdivision or upon investigation by the board of county commissioners, the board of county commissioners, before October first, may order a reassessment of any class of property, or of all property, located within the subdivision or within any subdivision if, in its opinion, taxable property located within the subdivision has escaped assessment in whole or in part, or has been assessed unfairly, or has not been assessed according to law.